

Bye-law *re* Native Hotels or eating houses, framed under Section 48 (I) (c) of the Mysore Municipal Regulation of 1906.

I. An eating house or hotel includes any house or place where cooked rice, mutton, beef, poultry, vegetables, dhall and confectionery or refreshments including chappaties, rice-cakes, tea, coffee, etc., are prepared and kept for sale.

Any person who shall appear, act or behave as the person in charge of an eating house shall be deemed and taken to be the keeper or manager thereof.

II. All eating houses and native hotels shall satisfy the following conditions:—

(a) All premises used as such shall be sufficiently spacious and suitable for the purpose.

(b) The water used in the premises for drinking purposes shall be kept clean and free from floating impurities in a suitable covered clean receptacle.

The receptacles for the storage of water shall be placed in a clean place, a foot above the ground level and provided with a tap so that the water may be drawn off.

(c) The walls of every eating house shall be impervious, plastered and well-cemented to the height of four feet from the ground and the floors of kitchen, dining and bath rooms shall be rendered impervious either by paving with Cuddappah slabs or by cement plastering.

(d) Kitchen and bath rooms shall be well ventilated and provided with proper smoke vents so that smoke may not pervade into other dwelling houses. All rooms in eating houses shall be well lighted and ventilated.

III. The proprietor or the person in charge shall not allow persons to dine in any other place but the dining hall.

IV. All utensils and other furniture shall be kept clean and all metallic vessels used in the cooking or for keeping foodstuffs shall have a continual lining of tin, and no lead vessels of any sort shall be used for any purpose. All reasonable precautions shall be taken to preserve cooked food, pastry, sweetmeats, confectionery or preserved, dried or cut fruit intended for human consumption from contamination from flies, dust and bad odours.

V. No foodstuffs of any sort shall be stored or exposed for sale in the premises, which is stale, unwholesome, offensive, or in any way unfit for human consumption.

VI. All refuse and dirt in and about the premises shall be swept off and the drains well flushed and the premises at all times maintained in a clean and tidy condition. There shall be sufficient latrine accommodation and the latrine shall be kept clean and the night soil shall be covered with ashes or earth and removed daily.

VII. No person suffering from a contagious or an infectious or a loathsome disease or who has recently been in attendance on such person or who is unwashed or otherwise unclean, shall be employed in an eating house.

VIII. All premises and cooked and uncooked foodstuffs and vessels shall at all times be open to inspection by the President, Vice-President, Medical Officer or other officer authorized on their behalf.

IX. All cases of dangerous infectious diseases such as cholera, plague, eruptive fevers such as small-pox, chicken-pox, measles, and fevers of more than seven days' duration shall be notified to the Medical Officer forthwith.

X. Any infringement of any of the above bye-laws shall render the offender liable on conviction to a fine not exceeding Rs. 50, and to further fine not exceeding Rs. 5 for every day after such conviction during which such infringement continues, provided that the total amount of the fine shall not exceed Rs. 200.

N. SUBBA RAO,
President.

SHIMOGA TOWN MUNICIPALITY.

Notices dated 1st December 1915.

The Municipal Council, Shimoga, having, at their meeting held on the 27th November 1915, passed the following draft bye-laws relating to dangerous and offensive trades under Section 48 (I) (b) (iii) of the Mysore Municipal Regulation, VII of 1906, the same are hereby published for the information of the public. Objections or suggestions in respect thereof if received in writing before the 31st January 1916, at the Municipal office, Shimoga, will be considered by the Municipal Council in their meeting in February 1916.

Bye-laws relating to Dangerous and offensive trades in the Town of Shimoga framed under Section 48 (1) (b) (iii) and Section 151 of the Mysore Municipal Regulation, VII of 1906.

(1) These bye-laws are called "The Dangerous and offensive Trades Bye-laws."

2. In these bye-laws unless there is something repugnant in the subject or context,

A. Dangerous trade means the business of storing for sale:—

1. Kerosene oil in godowns.
2. Petroleum in godowns.
3. Kerosene oil in tanks.
4. Petroleum in tanks.

[N. B.—A godown may be deemed to be a place where more than 100 gallons or 25 tins of kerosene oil or 24 gallons or 6 drums of petroleum are stored at a time].

B. Offensive trade means the business of:—

- (1) Storing offal, blood, bones or rags.
- (2) Storing hides, horns or skins.
- (3) Making or manufacturing of bricks.
- (4) Making or manufacturing of lime.

C. Manager means the person under whose authority or control or for whose benefit a dangerous or offensive trade is carried on, whether such person is the proprietor of the business or the agent in charge thereof.

3. The manager of every place used for the purpose of a dangerous or offensive trade as defined in clause 2 above, shall not use it as such without obtaining a license from the president thereof. The license so granted shall expire on the 30th June of the official year during which it was issued, but the currency of a license may be renewed previous to its expiration and on payment of a second fee provided always that where a renewal is applied for as aforesaid, the period of its currency shall whether the application is eventually granted or refused be deemed to include the interval during which the application was pending disposal.

4. The fees leviable on license to carry on dangerous or offensive trades shall be as follows:—

A. Dangerous trades:—

Annas 8 per 1,000 gallons on the capacity of each godown or tank in which kerosene oil or petroleum is stored subject to a minimum of Rs. 6 per annum. The storage capacity of the building shall be calculated at the rate of 10 gallons for 3 cubic feet and shall be written on the outside of the tank.

B. Offensive trades:—

- (1) For each class of business or each kiln for bricks Rs. 5 per annum.

Note 1.—The license fee for each lime kiln shall be annas eight for a year.

2. In the case of hand made bricks, the license fee shall be Rs. 5 for a kiln of 100,000 bricks or a fraction thereof.

5. No such license will be granted unless the place intended for the purpose is suitable for the trade to be carried on there without the livelihood of causing any danger or nuisance to the persons residing in or resorting to the neighbourhood.

6. Every manager as aforesaid shall keep the place licensed for the purpose open between 7 A.M. and 10 A.M. and 3 P.M. and 5-30 P.M., to inspection by the President, Vice-President, Health Officer, Sanitary Inspector, or a Police Inspector and shall afford every facility for such inspection.

7. Every such manager shall be bound to furnish to the President, whenever called on to do so, such statistics as show the quantity of the goods received, stored, manufactured, sold or exported by him.

8. In the case of dangerous trades:—

- (1) Every manager shall so store his goods as to admit of free ingress and egress for the removal of the goods and quenching a fire if any should break out.
- (2) He shall not cause or suffer any cover made of combustible material to be erected or placed over or adjoining any such goods.
- (3) He shall at all times keep the premises clean and dry to the satisfaction of President, Vice-President or the Health Officer.
- (4) He shall not allow smoking or the introduction of fire or open light into the premises and he shall always store sufficient quantity of water to quench the fire, if one should breakout, in places where goods 1 to 4 mentioned in bye-law,

2A are stored. No artificial light except an electric light or a lamp constructed on Sir Humphrey Davy's principle shall be allowed.

- (5) He shall carry out his trade in such a way as not to make his premises a source of danger or nuisance to the persons residing in or resorting to the neighbourhood.
- (6) He shall comply with any requisition from the President, Vice-President or the Health Officer, contained in a notice for the total or partial removal from the premises of the aforesaid goods, or the removal of any other combustible materials not intended for sale or for rectifying any error or omission in attending to the above provisions.

9. In the case of offensive trades as defined in Bye-law 2B:—

- (1) The trades mentioned in Bye-law 2B (1) and (2) shall not be carried on in any locality close to a cluster of dwelling houses and the premises shall not have less than 35 per cent of window area as compared with the total floor space of storing and working rooms.
- (2) Every manager shall confine his trade to be carried on strictly in the place shown in the license.
- (3) He shall store or convey all offensive and noxious material in proper air-tight receptacles provided with effective and tight lids.
- (4) He shall adopt the best practicable means of rendering innocuous all vapours emitted during the process of the trade either by proper ventilation or other suitable means, the manner in which and the place to which all refuse matter may be transported being determined by the President.
- (5) He shall keep the floor of the premises in good order and repair so as to prevent the absorption of any liquid filth or refuse or any noxious or injurious matter which may fall or be deposited thereupon.
- (6) He shall provide the premises with proper drains and shall always keep them in good order.
- (7) He shall cause the premises to be cleaned at the close of every working day.
- (8) He shall not allow any refuse or waste matter whether solid or liquid which is likely to be a source of danger or nuisance to be deposited in or around the premises, but shall have it removed daily in such manner as may be determined, all refuse liquids whether hot or cold being subjected to such process of fermentation or purification as might in individual cases be prescribed by the President before being let into any sewer, drain, water course or place, whether public or private.
- (9) He shall adopt such other precautions as are necessary to minimise the danger or nuisance to the public from the use to which such premises are put.
- (10) He shall comply with any requisition from the President, Vice-President or Health Officer, contained in a notice for rectifying any error or omission in attending to the above provisions and for promoting the health of the persons employed in such trades.

10. The President shall have power to suspend or withdraw a license granted for a dangerous or offensive trade whenever he deems such a course necessary in the interests of the convenience and safety of the public, generally or of the persons inhabiting or resorting to the neighbourhood of the premises covered by such license or whenever the conditions of a license are not obeyed.

11. The license to be granted for dangerous and offensive trades shall be in the following form and shall be subject to such conditions as noted therein.

Shimoga Municipality

License to carry on Dangerous and Offensive Trades.

No.

Dated.....

Fees Rs.....

License No.....

Granted under the provision of the bye-laws under Section 48 (1) b (iii) of the Mysore Municipal Regulation, 1906, subject to the undermentioned conditions:—

To.....

For.....

At premises No.....in.....Division for the year ending 30th June 191

President, Municipal Council, Shimoga.

Conditions.

1. The license shall be in force for a period of one year. It shall expire on the 30th June of the year for which it was granted. But the currency of a license may be renewed previous to its expiration and on payment of a second fee provided always that where a renewal is applied, for as aforesaid, the period of its currency shall whether the application is eventually granted or refused be deemed to include the interval during which the application was pending disposal.

2. This license is not transferable.

3. The licensee shall strictly obey all rules and bye-laws of the Municipality, in this behalf.

4. Any breach of such rules or bye-laws will entail the suspension or withdrawal of the license and the prosecution of the offender under Section 152 (3) of the Municipal Regulation, 1906.

Shimoga Town Municipality.

License to store for sale, kerosene oil or petroleum, in tanks.

No.....

Dated.....

Fee Rs.....

Granted under the provisions of bye-laws under Section 48 (1) b (iii) of the Mysore Municipal Regulation of 1906, subject to the undermentioned conditions:—

To

For.....

At premises No.....in.....Division, for the year ending 30th June 191

COLLECTOR OF
MUNICIPAL TAXES.

President, Municipal Council, Shimoga.

Conditions.

1. The license shall be in force for a period of one year. It shall expire on the 30th June of the year for which it was granted. But the currency of a license may be renewed previous to its expiration and on payment of a second fee provided always that where a renewal is applied for as aforesaid, the period of its currency shall whether the application is eventually granted or refused, be deemed to include the interval during which the application was pending disposal.

2. This license is not transferable.

3. The licensee shall strictly obey all rules and bye-laws of the Municipality in this behalf.

4. (a) The building itself for the reception and storage of kerosene oil or petroleum, shall be constructed with stone or brick wall, with terraced, tiled or iron roofs, and with tiled or paved or earthen floors.

(b) The doors and openings of the building shall be built up to a height of not less than 2 feet above the level of the road or street, or the floors shall be sunk at least two feet below the level of the road or street in such manner that the petroleum cannot flow out in case of fire; and

(c) The building shall be separated by a clear open space of 20 feet on every side from any other building provided that the Licensing Officer may, for special reasons to be stated in writing dispense with this condition.

5. Any breach of the rules or bye-laws of the Municipality in this behalf, will entail the suspension or withdrawal of the license and the prosecution of the offender under Section 152 (3) of the Municipal Regulation, 1906.

C. GOPALACHAR,
For President.

DAVANGERE MUNICIPALITY.

The following rules for the imposition of taxes in Davangere Municipality are framed under section 46 (i) and (j) of the Municipal Regulation, VII of 1906, by the Davangere Municipal Council and sanctioned in Government Order No. 3441—MI. 69-14-137, dated 20th September 1915.

Under section 46 (i).

1. *Taxes and exemptions.*—The Municipality shall levy the taxes and recognise the exemptions specified in Schedule A hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule.

2. *How taxes may be collected.*—The taxes and imposts imposed by the Municipal Council, or any of them may be collected by the Municipality either departmentally; by their

own agency or otherwise as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only.

3. *Remissions.*—Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Council, if they are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation.

4. *Claim for refund when not entertainable.*—No claim for refund of any sum paid to the Municipality on account of any tax other than octroi, shall be entertained, unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

Octroi refunds.

Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (k) of the Regulation.

5. *Payment of refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated.

6. *Order for payment of refund to be written on bill form.*—Every order for a refund shall be written on a bill in the form given in Schedule B and signed by the Vice-President.

7. *Refund on account of vacancy of buildings and land.*—Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation.

8. *Refund of amount paid on account of animal and vehicle tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid:—

- (a) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year.
- (b) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half year.
- (c) If the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

9. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned and had charge of one vehicle or one animal only, as the case may be for the aggregate number of days in the said two or more periods.

10. *Vehicles or animals changing hands.*—If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year.

11. *Liability of transferor and transferee to rates and cesses until notice is given.*—When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates and cesses due in respect of the said premises.

12. *Person liable in case of death.*—In the event of the death of any person, whose name shall have been entered as owner in the Assessment list under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who on being satisfied shall enter the name of such transferee of title as owner in the Assessment list. If two or more persons prefer rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council, who may recognise any claimant, or refer the claimants to a Civil Court, as they think fit. If at any time after a decision by President or the Municipal Council, as the case may be, any person produces a probate, letters of administration, a decree or other orders of Court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment list for any other name that may have been entered.

13. *Entry in Assessment list on Sub-Division.*—Where any property is subdivided on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment list, as if it was separate property.

14. *How bills prepared and issued.*—All bills under Section 82 (i) shall be prepared from the Assessment lists and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under the signature of the President.

15. *Who to dispose of objections to Municipal Bills.*—The Chairman of the Managing Committee, if he is the Vice-President, is hereby appointed to dispose of objections to Municipal Bills under Section 83(1) (b). Below each petition of objection, he shall record his decision with reason in writing and submit the same to the Managing Committee without delay.

16. *Suspension of process for recovery when notice of vacancy is received.*—When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17. *Owner shall give notice of reoccupation.*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this, shall not be entitled to any refund, if it be found that his premises have been reoccupied during the year or instalment period.

18. *Notice fees.*—For every notice of demand issued under Sub-Section 8 of Section 82 of the Regulation, fees shall be levied at the following rates:—

Amount of tax:

Fees.

	Rs.	a.	p.
If the amount due is less than Rs. 5	0	1	0
Do is not less than Rs. 5, but less than Rs. 10	0	2	0
Do is not less than Rs. 10, but less than Rs. 50	0	4	0
Do is not less than Rs. 50, but less than Rs. 100	0	6	0
If the amount is Rs. 100 and above	0	8	0

19. *Warrant fees.*—For every distraint made under Sub-Section 4 of Section 83 of the Regulation fees shall be levied at the following rates:—

Amount.

Fees.

	Rs.	a.	p.
If the amount distrained is less than Rs. 5	0	4	0
Do is not less than Rs. 5, but less than Rs. 10	0	6	0
Do is not less than Rs. 10, but less than Rs. 25	0	8	0
Do is not less than Rs. 25, but less than Rs. 50	1	0	0
If the amount is Rs. 50 and above	2	0	0

When peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied.

20. *Maintenance rates.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation namely:—

Serial No.	Description of live-stock	Cost for supply of fodder for each head of live-stock per day or fraction of a day			Cost for watering each head of live-stock per day or a fraction of a day	Total		
		Rs.	a.	p.		Rs.	a.	p.
1	Elephant	8	0	0		8	0	0
2	Camel	1	0	0		1	0	0
3	Buffalo	0	4	0		0	4	0
4	Do calf	0	2	0		0	2	0
5	Bullock or cow	0	4	0	Included in the amount shown in column 6.	0	4	0
6	Heifer or calf	0	1	0		0	1	0
7	Sheep or goat	0	1	0		0	1	0
8	Kid	0	4	0		0	4	0
9	Horse	0	4	0		0	4	0
10	Foal	0	2	0		0	2	0
11	Donkey (either young or grown)	0	1	0		0	1	0
12	Pig	0	1	0		0	1	0
13	Birds of all kinds	0	1	0		0	1	0

Provided that no rate shall be charged where the owner of any such live-stock, pays the full amount of the Municipal dues and receives back such livestock within three hours from the time of their seizure.

21. *Who may receive payments for Municipality.*—The Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place.

22. The Secretary, the patel, the shanbhog or bill collectors, as the case may be is authorised to receive Municipal dues of all kinds except those mentioned in Rule 21 and octroi, tolls and slaughterhouse fees, at any time and place. Octroi mutsaddi or any person deputed by the Municipal Council to do the duty of the above person, is alone authorised to receive payment of octroi.

Under Section 46 (d).

23. *When Municipal dues may be written off.*—Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable, if after they have been outstanding for

at least a year, in the case of sums less than Rs. 5 and three years in other cases, if the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

24. *When Municipal Council may remit distress fees.*—The Municipal Council may remit the whole or any part of any fee chargeable for distress:—

- (a) If the property distrained is found to be devoted to religious or charitable purposes;
- (b) If the person from whom any such fee is leviable is too poor to pay;
- (c) If a warrant has been issued against a wrong person;
- (d) If a bill presented is found to have been presented by mistake.
- (e) If the defaulter satisfies the Municipal Council that his fault was due to some accident or mistake.

A. Schedule of taxes.

No.	Name of tax	Class of property liable	Amount for which or rate at which classed liable	Exemptions	Time at which taxes payable
1	2	3	4	5	6
1	Tax on buildings.	Buildings	A rate on houses at 8 annas for every hundred rupees or portion of hundred rupees of the Market value up to Rs. 2,000 with 4 annas for every hundred rupees for the balance of such value in excess of Rs. 2,000.	<ol style="list-style-type: none"> 1. Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax. 2. Buildings exclusively used as places of public worship or for charitable, but not for residential purposes. 3. Buildings which are the property of the Municipality. 4. Aided or unaided schools, on the buildings of which no rent is charged by the owners. 5. Buildings whose Market value is Rs. 10, and under, occupied by old and infirm people who earn nothing and who are too poor to pay the least rate of tax, viz., annas eight. 6. Buildings used for native gymnasiums. 	In two equal instalments in advance in July and January every year.
2	Tax on vacant lands.	Vacant lands not occupied by buildings and not appurtenant to any building or attached thereto, for use therewith, as garden or pleasure ground or for pasturage of animals kept for private use.	Two annas for every eighty (80) square yards.	Do as above.	Do
3	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits.	<p><i>Vehicles, half-yearly.</i></p> <p style="text-align: right;">Rs. s. p.</p> <ol style="list-style-type: none"> 1. For every two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks ... 1 8 0 2. For every two-wheeled carriage not on springs ... 1 0 0 2. For every Bicycle ... 1 0 0 <p style="text-align: center;"><i>Animals.</i></p> <ol style="list-style-type: none"> 1. For horse over 18 hands ... 2 0 0 2. Do under 18 hands ... 1 0 0 3. Bullock or bull ... 0 8 0 	<ol style="list-style-type: none"> 1. Vehicles, and animals the property of Government unless Government consents to the levy of the tax. 2. Vehicles and animals belonging to Municipality. 3. Animals exempt from the tax under Section 25 of the Indian Volunteers Act 1899. 4. Juvenile vehicles such as perambulators, etc. 5. Vehicles kept by carriage builders or dealers and animals kept by dealers solely for sale. 6. Conveyances in transit or staying within Municipal limits not longer than 30 days in any half-year. 7. Vehicles and animals belonging to members of the Town Police and Officers of the Town Municipality employed on out-door duties. Provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council. 	Payable in advance in July and January for the half year beginning with those months.

A. Schedule of Taxes—*concl'd.*

No.	Name of tax	Class of property liable	Amount for which or rate at which class is liable	Exemptions	Time at which taxes payable																				
1	2	3	4	5	6																				
4	Toll on vehicles as aforesaid entering the Municipality but not liable to taxation under B.	All vehicles of the description given in column 4 entering the Municipal limits. Provided that not more than one payment of toll shall be demanded in respect of any vehicle, or cart in any one period of 24 hours counted from midnight to midnight.	1. Every laden cart ... 0 4 0 2. Every unladen cart ... 0 2 0	(a) Carriages, carts, the property of, or employed by Government or Municipal Council of the Town or licensed or registered by the said Council. (b) Vehicles (whether owned or hired) used for the passage of troops or conveyance of Government property or the property of His Highness the Maharaja, duly certified as such by the controlling authority. (c) Vehicles (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance of passage of any property or person in their custody duly certified as above. (d) Carts carrying firewood, fodder and thatch should be treated as unladen for the purpose of levying tolls.	On passing a toll-gate.																				
5	Octroi	Cloths brought within Municipal limits.	Rs. 4 per 100 value	(1) Personal luggage of travellers and goods bona fide property of Government at the time of import and accompanied by an invoice certified by the Departmental Head, concerned that the property mentioned therein belongs to Government. (2) Mysore made Kumbles. (3) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the Bonded Warehouses, as provided in the bye laws, provided that if such goods be not exported, they shall pay a full duty.	Time of import of goods into Municipality.																				
6	Mohataria	Shops and Oil Mills.	<p>Shops.</p> <p>1. Factories, Mandies where all sorts of articles are sold per shop. 2. Shops in which piece goods are sold. 3. Other shops</p> <p>Oil Mills.</p> <p>Wooden Mills</p>	<table><tr><td>1st.</td><td>2nd.</td><td>3rd.</td><td>4th.</td></tr><tr><td>60</td><td>80 to 40</td><td>90 to 50</td><td>10 to 20</td></tr><tr><td>15</td><td>12</td><td>10</td><td>8</td></tr><tr><td>7</td><td>6</td><td>4</td><td>2</td></tr><tr><td>8</td><td>6</td><td>4</td><td></td></tr></table>	1st.	2nd.	3rd.	4th.	60	80 to 40	90 to 50	10 to 20	15	12	10	8	7	6	4	2	8	6	4		
1st.	2nd.	3rd.	4th.																						
60	80 to 40	90 to 50	10 to 20																						
15	12	10	8																						
7	6	4	2																						
8	6	4																							

Schedule B.

[Vide Rule 6 under Section 4 (i)]

District.				Refund Bill		
No. of payees	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks
		Rs. a. p.				

Certified that the amount have been credited in the account as shown above.

Treasury Officer.*

President

T. HANUMANTHA RAO,
For Deputy Commissioner.